

EXHIBIT F

Statement of Work Number 8

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McGladrey LLP

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**Aruze Gaming America, Inc.
Statement of Work Number 8
Global Restructuring**

This document is statement of work ("SOW") number 8 under the master services agreement dated June 25, 2013 between Aruze Gaming America, Inc. ("Aruze," "AGA," or the "Company") and McGladrey LLP (the "MSA"). Once signed on behalf of each party below, this SOW will be deemed a part of the MSA and will be subject to all the terms of the MSA.

Background

On May 1, 2012, AGA transferred the operations of its Japan research and development branch (the "Japan Branch") to Aruze Software, K.K., a Japanese corporation also owned by Mr. Okada. For U.S. tax purposes, this transfer generated taxable income to the extent of prior year net operating losses ("NOLs") attributable to the Japan Branch ("Branch Loss Recapture"). On Aruze's 2012 U.S. corporate income tax return, Branch Loss Recapture income totaled \$18.8 million. Branch Recapture is limited to the amount that would have been recognized on a taxable sale if the assets were sold individually and without offsetting individual gains against individual losses (the "Branch Recapture Limitation").

Project Description

The scope of our work will be to assist Aruze in determining the Branch Recapture Limitation by performing a tax only valuation of the Japan Branch and amending affected U.S. federal and state income returns.

None of the work conducted under this engagement is intended to be used, or shall be used, in solely its output form, to ensure compliance with any State's or the United States Treasury Regulations governing tax practice and/or for purposes of avoiding any tax-related penalties that may be imposed under State or Federal tax laws or those of any other foreign tax jurisdictions.

Deliverables

We will deliver the following items:

- A valuation report showing the expected market of value of the Japan Branch at May 1, 2012;
- A schedule reconciling the Japan Branch's losses as affected by prior years' examination by Japan's National Tax Agency and the same losses claimed on the U.S. state and federal income tax returns;
- A memorandum discussing the application of the Branch Recapture Limitation to the Branch Loss Recapture; and
- Amended U.S. federal and state income tax returns, as appropriate.

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Fees

Based on our experience and the information received to date, we anticipate that the fees for the work referred to above will be \$70,000. Our fees are based on the time required for work performed, the complexity of any technical issues addressed, and the impact of any deadlines imposed by you or third parties. In addition, we will bill for any direct expenses (e.g., postage shipping, travel, etc.). We will submit our bill for services rendered on a monthly basis.

Our engagement with the Company is limited to the tax consultation services described herein. It is possible that technical complications and unforeseen costs may arise as we drill down on the facts and technical details. We will use our best reasonable efforts to manage such events as they arise within our agreed fee arrangement; however, it may be necessary to address some events outside the scope of this arrangement. We will alert you to such events as soon as reasonably possible after we become aware of them, present you with your reasonable alternatives, and seek your approval for any fee adjustments before performing any out-of-scope work.

Period of Performance

To be determined.

Limitation on Liability

We cannot guarantee that the methodology utilized, or any documentation that we provide, will result in an acceptable position to the Internal Revenue Service or the taxing authorities of any other country. Therefore, you agree that any additional taxes, penalties, and interest that may be proposed by any taxing authority are the sole responsibility of Aruze and its affiliates and are not the responsibility of McGladrey.

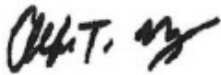
Oral Advice

It is our policy to confirm to you in writing all tax advice upon which you may justifiably rely. Oral advice that is not confirmed in writing should be considered our preliminary reaction. You should not proceed in reliance on oral advice until receiving such written confirmation.

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Sincerely,

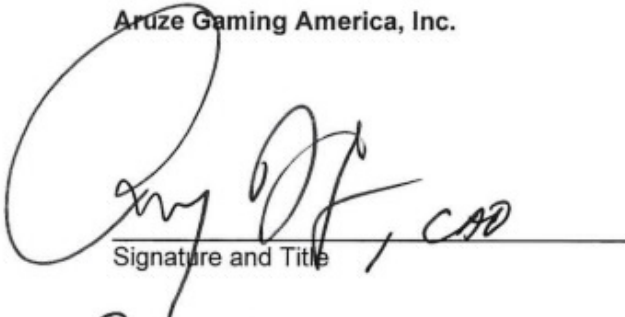
McGladrey LLP



Alfonso T. Nuñez, Partner
Lead Tax Services

Agreed and Accepted:

Aruze Gaming America, Inc.


Signature and Title

Bryan D. Coy,
CHIEF ACCOUNTING OFFICER

02/19/2014
Date

